Article 1.8
Taxation

1. Unless otherwise provided for in this Article, nothing in this Agreement shall apply to taxation measures.

Note: the term "taxation measures" shall not include:

(a) a customs duty as defined in subparagraph (f) of Article 1.2;

(b) an anti-dumping or countervailing duty referred to in subparagraph (f)(ii) of Article 1.2; and

(c) fees or charges referred to in subparagraph (f)(iii) of Article 1.2.

2. The following provisions shall apply to taxation measures:

(a) Articles 1.3, 1.6 and 1.7, to the extent that the provisions of this Agreement are applicable to such taxation measures;

(b) Article 2.3 (Trade in Goods – National Treatment) to the same extent as Article III of the GATT 1994 and Article 2.6 (Trade in Goods – Export Duties);

(c) Article 9.4 (Trade in Services – National Treatment);

(d) Article 9.5 (Trade in Services – Most-Favoured-Nation Treatment), only where the taxation measure is an indirect tax;

(e) Articles 14.3 (Investment – National Treatment) and 14.4 (Investment – Most-Favoured-Nation Treatment), only where the taxation measure is an indirect tax;

(f) Article 14.11 (Investment – Expropriation and Compensation), to the extent that such taxation measures constitute expropriation under Chapter 14 (Investment); and

(g) Article 14.6 (Investment – Access to the Courts of Justice), where Article 14.11 (Investment – Expropriation and Compensation) applies to taxation measures in accordance with subparagraph (f).

3. Notwithstanding paragraph 2, nothing in the Articles referred to in that paragraph shall apply to:

(a) a non-conforming provision of any taxation measure that is maintained by a Party on the date of entry into force of this Agreement;

(b) the continuation or prompt renewal of a non-conforming provision of any taxation measure referred to in subparagraph (a);

(c) an amendment or modification to a non-conforming provision of any taxation measure referred to in subparagraph (a), provided that the amendment or modification does not decrease the conformity of the measure, as it existed immediately before the amendment or modification, with any of those Articles;

(d) the adoption or enforcement of any taxation measure aimed at ensuring the equitable or effective imposition or collection of taxes; or

(e) a provision that conditions the receipt, or continued receipt of an advantage relating to the contributions to, or income of, a pension trust, superannuation fund, or other arrangement to provide pension, superannuation, or similar benefits on a requirement that the Party maintain continuous jurisdiction, regulation, or supervision over such trust, fund, or other arrangement.